

Line	Description	Total Company Amount	Allocation Factor	South Dakota Percent	South Dakota Amount
	(a)	(b)	(c)	(d)	(e)
Production Expense:					
1	Coal Expense (Account 501.3)	\$ (717,714)	ENEFUEL	87.64%	\$ (628,982)
2	Other Fuel Expense (Account 547)	(863,979)	ENEFUEL	87.64%	(757,164)
3	Purchased Power Expense (Account 555)	(25,231,082)	ENERGY1	87.64%	(22,111,722)
4	Labor - Bonus (Account 556)	(223,765)	DPROD	89.83%	(201,009)
5	Total Production Expense	\$ (27,036,540)			\$ (23,698,877)
Transmission Expense:					
6	Transmission Expense (Account 565)	(1,009,322)	TRANPLT	90.97%	(918,191)
7	Total Transmission Expense				\$ (918,191)
8	Total Power Marketing Operating Expense Adjustment				\$ (24,617,068)

SOURCES:

Line 5: sum of lines 1-4
Line 7: line 6
Line 8: sum of lines 5 & 7
Column b, lines 1-3, 6: Schedule H-12
Column b, line 4: Email from Jon Thurber on 5/18/14
Column c, line 1: Schedule N-1, page 12, line 9
Column c, line 2: Schedule N-1, page 12, line 29
Column c, line 3: Schedule N-1, page 13, line 53
Column c, line 4: Schedule N-1, page 12, line 40
Column c, line 6: Schedule N-1, page 13, line 67
Column d, lines 1 & 2: Schedule N-1, page 28, line 50
Column d, line 3: Schedule N-1, page 28, line 51
Column d, line 4: Schedule N-1, page 27, line 5
Column d, line 6: Schedule N-1, page 29, line 102